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1 IN THE UNITED STATES DISTRICT COURT 2 FOR THE SOUTHERN DISTRICT OF TEXAS 3 HOUSTON DIVISION	1 INDEX 2
4 UNITED STATES OF AMERICA, *	3 WITNESS: CHRIS C. ULASI
5 Plaintiff, *	4 PAGE
6 VS. * Case No. 4:17-cv-01164	5 Appearances 2
7 CHRIS C. ULASI, MICHAEL *	6 Examination by Ms. Stephanie M. Page 8
8 UMEORAH, ANGELA UMEORAH *	7 10:42 a.m. - 11:56 a.m.
9 NINA U. DENCHUKWU, and *	8 Examination by Mr. Roy Whitaker 77
10 OCWEN LOAN SERVICING, LLC *	9 12:58 p.m. - 1:20 p.m.
11 Defendants. *	10 Changes and Signature 93
12 ***** 13 THE ORAL 14 DEPOSITION OF 15 CHRIS C. ULASI 16 MARCH 16, 2018 17 *****	11 Reporter's Certificate 95
18 *****	12
19 ORAL DEPOSITION OF CHRIS C. ULASI, produced as a 20 witness at the instance of the PLAINTIFF, and duly 21 sworn, was taken in the above-styled and numbered cause 22 on the 16th of March, 2018, from 10:42 a.m. to 1:20 23 p.m., before Debbie Boothe, CSR, in and for the State of 24 Texas, reported by machine shorthand at the U.S. 25 Attorney's Office, 1000 Louisiana, Suite 2300, Houston, 26 Texas 77002, pursuant to the Federal Rules of Civil 27 Procedure and the provisions stated in the record or 28 attached hereto.	13 * * * * *
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2 FOR THE PLAINTIFF:	2 NUMBER DESCRIPTION PAGE
3 Ms. Stephanie M. Page 4 United States Department of Justice 5 Tax Division 6 717 N. Harwood Street, Suite 400 7 Dallas, Texas 75201 8 (214) 880-9721 (214) 880-9774 9 stephanie.m.page@usdoj.gov	3 Exhibit 37 Default Judgment Against 4 Chris C. Ulasi and Nina 5 U. Denchukwu 14
10 Mr. Floyd E. James, Sr. 11 Floyd E. James, Sr. & Associates, P.C. 12 6200 Savoy, Suite 260 13 Houston, Texas 77036 14 (713) 981-8600 (713) 334-3270 15 floydlaw@sbcglobal.net	6 Exhibit 38 Subpoena to Testify 7 Chris C. Ulasi 15
16 Mr. Cornel A. Williams 17 Mr. Roy Whitaker 18 Cornel A. Williams & Associates 19 1405 Palm Street 20 Houston, Texas 77004-5740 21 (713) 520-5153 (713) 524-4528 Facsimile 22 willassoc@aol.com 23 ro whitaker10@att.net	8 Exhibit 39 United States Bankruptcy Court 9 Souther District of Texas 10 Houston Division Final Decree 11 In Re: Jubilee Group Homes, Inc. 23
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<p>1 attend, you know, government-sponsored fair. This is 2 where you visit guardians or parents of clients with, 3 you know, disabilities. And they will go through your 4 brochure, talk to your staff and everything, and they 5 decide to make up your mind if they want to come to your 6 facility. If they do, they will sign up and they will 7 go through the procedure and they will be assigned to 8 your group home. That's the procedure.</p> <p>9 Q. Now you can look at the document in front of 10 you that's been labeled Exhibit 40.</p> <p>11 A. Yes.</p> <p>12 Q. What is this document?</p> <p>13 A. It's just a document that we sent to DADS to 14 inform them that the company has been incorporated.</p> <p>15 Q. So this is in 1998, and the four directors were 16 appointed or determined at that time; is that correct?</p> <p>17 A. Correct.</p> <p>18 Q. And the four directors are also partial owners?</p> <p>19 A. Yes.</p> <p>20 Q. Equal owners?</p> <p>21 A. Equal owners.</p> <p>22 Q. And has that been the same -- has there been 23 any changes to the directors or ownership during the 24 term of the company?</p> <p>25 A. Up until, I think, 2015 or so, and I think that</p>	<p>1 Q. What happened to the other three operations?</p> <p>2 A. The -- the operation in Corpus Christi, it's in 3 a contiguous county with Nueces. So the both of them 4 were kind of tied together, the operation in McAllen and 5 Corpus Christi. So when the license of Corpus Christi 6 was jeopardized, it affected everything in McAllen.</p> <p>7 So but what happened was that we do have an annual 8 survey that is conducted by DADS just to review the 9 entire program to see progress and to see areas that 10 needs to be improved or see where things are going 11 wrong.</p> <p>12 So they came, and apparently there was one 13 of our managers who was in charge of a trust fund for 14 the clients, not trust fund for, you know, the wages, 15 not that one, for the employees. This is for the 16 clients that we take care of. Because they do get 17 Social Security or some other kind of, you know, small 18 payments that will enable them to live a normal life.</p> <p>19 And one of those employees was tampering with it and it 20 was found out and there was a major issue, and that's 21 how we lost the license.</p> <p>22 Q. And when was that?</p> <p>23 A. That was, I think, in 2006. And I think I 24 included that document in there, officially what we 25 wrote to DADS telling them that that relied to the</p>
<p style="text-align: center;">Page 34</p> <p>1 was when the directors decided that Michael and Chris, 2 myself, should take more responsibilities to managing 3 the company, and the shares were split into 50/50. I 4 think that document is also included in there.</p> <p>5 Q. Okay.</p> <p>6 A. It's a document that we sent to DADS. Under 7 the license renewal requirements, you have to restate 8 the ownership and the structure of the organization.</p> <p>9 Q. So the shares have been 25 percent each up 10 until sometime in 2015?</p> <p>11 A. Yes.</p> <p>12 Q. And you and Michael were transferred. Did you 13 give anything in exchange for the shares, or how were 14 they transferred to you?</p> <p>15 A. It was our arrangement. It was just -- it was 16 agreed that that's what it was going to be, and that's 17 how it was entered into the ownership document for the 18 Department of Aging and Disability.</p> <p>19 Q. In the beginning of the business, you had an 20 operation in Corpus, in Houston, and then The Valley and 21 Beaumont; is that correct?</p> <p>22 A. Correct.</p> <p>23 Q. And then Corpus -- well, the only operation you 24 have left is in Beaumont; is that correct?</p> <p>25 A. Yes.</p>	<p style="text-align: center;">Page 36</p> <p>1 license.</p> <p>2 Q. So that -- the certification was lost --</p> <p>3 A. Yes.</p> <p>4 Q. -- in the Corpus --</p> <p>5 A. Yes.</p> <p>6 Q. -- and the other offices?</p> <p>7 A. Yes.</p> <p>8 Q. When you originally set up the company, did you 9 contribute anything monetarily-wise to Jubilee?</p> <p>10 A. If -- we contributed, you know, in various 11 ways. We contributed in terms of time. We contributed 12 in terms of skill sets, you know. We wanted to do a 13 company that would serve the community, would serve the 14 clients, you know, in line with the policies of that.</p> <p>15 And so we -- whatever is possible on the part of all the 16 directors, whatever talent they have, they brought in.</p> <p>17 And we did make periodic expenses that came from all of 18 us. So I cannot recall all of that, Michael or myself 19 or Angela or Nina actually gave us such an amount of 20 money.</p> <p>21 Q. But you would say that the directors at 22 different times contributed or paid expenses?</p> <p>23 A. (Witness nodding head.)</p> <p>24 Q. Did any of the directors or owners get a salary 25 during the period Jubilee --</p>

<p style="text-align: right;">Page 37</p> <p>1 A. Yeah. I think there was time it was, you know, 2 spotted.</p> <p>3 Q. It was what?</p> <p>4 A. It was spotted. It wasn't like a regular thing 5 because the company was still being built. So for quite 6 a while we didn't get any salaries.</p> <p>7 Q. Who determined when someone would get a salary?</p> <p>8 A. The four of us.</p> <p>9 Q. So eventually the company filed bankruptcy in 10 May of 2007; is that right?</p> <p>11 A. Correct.</p> <p>12 Q. Why did the -- who determined the company 13 should file bankruptcy?</p> <p>14 A. When the IRS lady came and she said that we 15 don't have any alternative, that we pay entire what we 16 owe, we can take the option of bankruptcy to help us to 17 reorganize. I promptly notified the Umeorahs and I 18 conferenced with them, and we all agreed that that was 19 the pathway to go. After that, then I sought the help 20 of counsel, and that's when I -- we contracted Mr. James 21 to help us along those lines.</p> <p>22 Q. So the bankruptcy was filed May 21, 2007. When 23 did the IRS contact -- when did you have the 24conversation with this lady?</p> <p>25 A. This was like a few days after that -- before</p>	<p style="text-align: right;">Page 39</p> <p>1 A. No. They were overseas. 2 Q. In Nigeria?</p> <p>3 A. Yes. 4 Q. But they agreed with you to put the company in 5 bankruptcy?</p> <p>6 A. Yes. 7 Q. In -- when you filed for bankruptcy, was 8 Mr. Umeorah the president and chief executor prior to 9 the bankruptcy, executive officer?</p> <p>10 A. I think so. And I was the vice president. 11 Q. When did Mr. Umeorah go to Nigeria?</p> <p>12 A. I don't remember the exact date, but he was in 13 and out. I can't tell you exactly the day I would say 14 that they actually moved all their belonging and just 15 relocated, but I know that he was in -- he would come in 16 with the state in the homestead here. So they were in 17 and out.</p> <p>18 Q. Did -- okay. What do you recall of their time 19 in Nigeria or their time in the United States, both of 20 them, Angela Umeorah and Dr. Umeorah?</p> <p>21 A. I'm sorry. I don't understand what you mean. 22 Q. When were they in Nigeria, approximately?</p> <p>23 A. Maybe about six years. 24 Q. Were they both over there?</p> <p>25 A. Yeah, they were both over there. They were</p>
<p style="text-align: right;">Page 38</p> <p>1 that, because she had actually come to the office and 2 was ready to shut it down.</p> <p>3 Q. Who was at the office when she visited?</p> <p>4 A. Our employees were there, but they called me 5 and I came and met with her.</p> <p>6 Q. So she went to the Beaumont office?</p> <p>7 A. No. It was at Houston. Houston was still open 8 at that time.</p> <p>9 Q. And then you said that you conferred with the 10 Umeorahs.</p> <p>11 A. Yes.</p> <p>12 Q. What do you mean you conferred with them?</p> <p>13 A. It was a major decision about it, you know, the 14 survival of the company. And the reason for that, of 15 course, all of us are very much aware it was the tax 16 problems we were having and cash flow. And so I called 17 them and "I said we had a visit from" -- I think -- I 18 can't remember her name -- "the IRS representative. And 19 she said 'Look, either we come up with initially'" -- I 20 can't remember the amount, but something around 200,000 21 or so. But if we don't have it, that she will advise 22 that we shut the -- file the bankruptcy to help us to 23 reorganize.</p> <p>24 Q. Were the Umeorahs in Houston at the time of 25 the --</p>	<p style="text-align: right;">Page 40</p> <p>1 visiting here, too. 2 Q. And when they visited here, did they --</p> <p>3 A. We did see them. We did conference. We did 4 talk.</p> <p>5 Q. And during that time, were they aware what was 6 happening at Jubilee?</p> <p>7 A. Very much so. 8 Q. And how were they aware?</p> <p>9 A. During our conversation, there was no mention 10 of decision about Jubilee that was taken independent of 11 the directors. The decision for bankruptcy was they 12 were truly informed, and if they did not okay it, I 13 wasn't going to contact Mr. James. If it was in the 14 best interest of the company then, we always agreed to 15 never lose -- you know, find our footing or find a means 16 of keeping the company afloat because we have employees. 17 And most importantly, we have people with intellectual 18 challenges that we needed to take care of them. And 19 that's why they all agreed.</p> <p>20 Q. Okay. During the period at issue here, this is 21 the time that is in this lawsuit the trust fund recovery 22 penalties were accrued, December 2003 through March 23 2015. Okay. So that's the period we're talking about.</p> <p>24 A. Sure. 25 Q. What were your duties during that time period?</p>

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<p>1 A. We alternated doing different things to fuel 2 the company to help it. So over that times I did case 3 management. I also did most of the billing through 4 electronic submission of services that were rendered for 5 reimbursement.</p> <p>6 Michael did billing sometimes that I'm not 7 available to do it, and he did it. That's -- and I 8 did -- honestly, I ran around. I did quite a bit of 9 whatever it takes to keep the company afloat.</p> <p>10 Q. Who would you say managed the day-to-day 11 business?</p> <p>12 A. It was not one person that managed the 13 day-to-day business. And the reason for that is that in 14 The Valley and in Corpus Christi we had very competent, 15 you know, case supervisors, managers. So what we 16 normally do was we would visit there almost on a weekly 17 basis and interact with the staff and see what's going 18 on and drive back to Houston.</p> <p>19 Q. What was each of the directors' skill sets or 20 expertise?</p> <p>21 A. I'll start with mine. I've already given you 22 my background. And Nina was a former bank manager, and 23 she also have a degree in nursing. Dr. Angela Umeorah 24 has a Ph.D. in some field in -- I don't remember 25 specifically what field, but she also has a degree in</p>	<p>1 payroll taxes were --</p> <p>2 A. Yeah.</p> <p>3 Q. -- cut the checks? How did this work?</p> <p>4 A. When they submit their timesheets, you know, we 5 go over the timesheets. Then, of course, I was the one 6 entering. If I'm not there, he enters the document -- 7 enters the timesheet in the system so we can print the 8 checks.</p> <p>9 Q. And then what about -- the QuickBooks tells you 10 what tax is to be deposited?</p> <p>11 A. Yeah. And we printed it out, too, for payment, 12 you know, to file, then eventually make the payment.</p> <p>13 Q. And there were a number of times that you did 14 not deposit the payroll --</p> <p>15 A. Definitely.</p> <p>16 Q. -- taxes?</p> <p>17 And who was aware of that?</p> <p>18 A. The four of us were aware.</p> <p>19 Q. How were -- obviously the person that was not 20 depositing the checks was aware, which would be you or 21 Michael; correct?</p> <p>22 A. Well, he -- that's the point I'm making. This 23 company was a joint company. But to answer your 24 question specifically, they were aware of taxes that 25 were paid and those that were outstanding, yeah.</p>
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<p>1 nursing.</p> <p>2 Michael, my high school classmate, we went 3 to school together, a long-time friend, has a Ph.D. in 4 geophysics.</p> <p>5 Q. How much time did the four directors devote to 6 Jubilee during the -- this period at issue?</p> <p>7 A. Quite a lot of time.</p> <p>8 Q. Would you say 40 hours a week for each?</p> <p>9 A. Sometimes more because the work continued after 10 normal working period. Sometimes we meet quite late in 11 the evening. We met on weekends.</p> <p>12 Q. During the period at issue -- now, we're still 13 talking about 2003 to March 2015, the eleven-year span. 14 Who handled payroll?</p> <p>15 A. Okay. When we started, we -- we used 16 QuickBooks to do the payroll. I did payroll, and 17 Michael did payroll.</p> <p>18 Q. And do you know how -- when you stopped using 19 QuickBooks?</p> <p>20 A. I think we stopped using QuickBooks when we 21 switched to -- to Wells Fargo payroll services.</p> <p>22 Q. And that was in the time of the bankruptcy?</p> <p>23 A. Yeah.</p> <p>24 Q. So when you say that you and Michael did 25 payroll, does that mean that you-all computed what the</p>	<p>1 Q. But Jubilee had payroll tax deposit problems 2 prior to 2003; is that correct?</p> <p>3 A. 2003?</p> <p>4 Q. 2003.</p> <p>5 A. I don't remember.</p> <p>6 Q. I can show you the proof of claim in the 7 bankruptcy. Do you recall there being a proof of claim 8 filed by the IRS, the claim of what all the taxes --</p> <p>9 A. Oh, yeah, I remember.</p> <p>10 Q. Let me show you that to refresh your memory. 11 (Previously marked Exhibit 35.)</p> <p>12 Q. (BY MS. PAGE) So it's Exhibit 35, and I'll 13 just show you this. Okay. That -- Exhibit 35 is a --</p> <p>14 A. Sure.</p> <p>15 Q. -- is the proof of claim that was filed in the 16 bankruptcy.</p> <p>17 A. Yeah.</p> <p>18 Q. If you turn the page, it will show you --</p> <p>19 A. The details.</p> <p>20 Q. Uh-huh. So it appears that Jubilee was having 21 problems --</p> <p>22 A. Yeah.</p> <p>23 Q. -- before 2003 because -- so you agree?</p> <p>24 A. Yeah, 2000 -- yeah, there was some outstanding, 25 you know --</p>

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<p>1 Q. Tax?</p> <p>2 A. -- taxes.</p> <p>3 Q. Tax problem, the tax deposits from payroll.</p> <p>4 And all four of the directors were aware</p> <p>5 during the time that they were being accrued?</p> <p>6 A. Correct.</p> <p>7 Q. Because you had meetings about them?</p> <p>8 A. We had -- we met on a weekly basis and</p> <p>9 sometimes on a daily basis to discuss the events of the</p> <p>10 company and what's going on.</p> <p>11 Q. What about when Michael and Angela were not in</p> <p>12 the country?</p> <p>13 A. Are you speak -- specifically what you are</p> <p>14 referring to?</p> <p>15 Q. Oh, I thought that you said that they were in</p> <p>16 Nigeria for six years or so.</p> <p>17 A. But I was responding to a specific time period</p> <p>18 that you asked me a question regarding when they were</p> <p>19 away, when they left the country to come back --</p> <p>20 Q. Yes.</p> <p>21 A. -- and I say yes, six years. But from the</p> <p>22 founding of the company, up until that time, the four of</p> <p>23 us made decisions regarding Jubilee. We had daily,</p> <p>24 sometimes weekly meetings to discuss the affairs of the</p> <p>25 company, for what strategies, everything.</p>	<p>1 A. We -- the timesheets I sent to them</p> <p>2 electronically, and they would prepare payroll and make</p> <p>3 our deposits. So they were making deposits until when</p> <p>4 they -- they stop making deposit apparently because</p> <p>5 unlike you making it on yourself as the owner of the</p> <p>6 company, they make it as when due. And if funds are not</p> <p>7 in the account, they don't make it. So that's what --</p> <p>8 after a while, you know, they stopped.</p> <p>9 Q. So you're saying that they did not -- they made</p> <p>10 the deposits or they paid the tax deposits that were</p> <p>11 computed. They computed them and they made them. If</p> <p>12 there wasn't any money in the account, they would not</p> <p>13 make them?</p> <p>14 A. (Witness nodding head.)</p> <p>15 Q. Did they ever contact you or one of the</p> <p>16 directors and let you know that they needed more money</p> <p>17 for the deposits?</p> <p>18 A. Yes.</p> <p>19 Q. And what did you-all do?</p> <p>20 A. Well, if we had money, we could -- I will have</p> <p>21 to -- money -- if we had to source the money, we could</p> <p>22 source the money. The way the home health community</p> <p>23 service is base is through reimbursement. Sometimes if</p> <p>24 they don't get all the information, you don't get</p> <p>25 reimbursed. So sometimes it would take weeks and</p>
<p>1 Q. Okay. What about when they were not in</p> <p>2 Houston?</p> <p>3 A. When they were not in Houston, when they moved</p> <p>4 back to Nigeria for that period of time, I was doing the</p> <p>5 payroll until I self-contracted it to -- to Wells Fargo,</p> <p>6 then eventually to the current accountant.</p> <p>7 Q. And during that time the company was falling</p> <p>8 behind on the payroll taxes; is that right?</p> <p>9 A. Yes.</p> <p>10 Q. And you were aware of that?</p> <p>11 A. I was aware of that, and they were aware of</p> <p>12 that, too.</p> <p>13 Q. And they were aware because?</p> <p>14 A. Because I was informing them what was going on.</p> <p>15 They knew we were going through bankruptcy, and they</p> <p>16 knew we were having to pay huge sums of money to the</p> <p>17 government on the bankruptcy thing. I was responsible</p> <p>18 for doing the payroll because nobody else -- they were</p> <p>19 not here. But everything regarding the company, I let</p> <p>20 them know what's going on.</p> <p>21 Q. Now, after the bankruptcy and Wells Fargo was</p> <p>22 handling -- did you say they were handling the payroll?</p> <p>23 A. Yeah, they did the payroll for us for quite</p> <p>24 some time.</p> <p>25 Q. And how did that work?</p>	<p>1 sometimes months that you get reimbursed. And we had a</p> <p>2 huge payroll at that time, and so we fell behind. We</p> <p>3 fell behind. Honestly, that's what happened. We fell</p> <p>4 behind. And we tried to make sure that the clients are</p> <p>5 taken care of, which was primary. Also, you know, do</p> <p>6 what we can in terms of making sure that they were all</p> <p>7 taken care of.</p> <p>8 Q. And how did the paychecks get to the actual</p> <p>9 employees?</p> <p>10 A. They were overnighted to them. We used Lone</p> <p>11 Star for a period, and I think they still use Lone Star</p> <p>12 now.</p> <p>13 Q. Overnighted from Houston?</p> <p>14 A. From the accountant's office. And when Wells</p> <p>15 Fargo was doing it, they were doing it by FedEx.</p> <p>16 Q. So Wells Fargo did it up to a certain point --</p> <p>17 A. Right.</p> <p>18 Q. -- and then what made you change from Wells</p> <p>19 Fargo to the accountant; is that correct?</p> <p>20 A. Yes. Because we wanted, you know, this</p> <p>21 accountant who has a reputation doing both payroll,</p> <p>22 doing the cost report that is required by that, that he</p> <p>23 will be in a better position to manage. And he's been</p> <p>24 doing a great job since then.</p> <p>25 Q. Okay. And what's the name of the accountant?</p>

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<p>1 A. Mr. Dominic Amaugwu.</p> <p>2 Q. Was there another accountant named Yaw?</p> <p>3 A. Yeah, that's the one we started with.</p> <p>4 Actually, the accountant we started with was</p> <p>5 Mr. Apeten, CPA, and he passed on. And this Mr. Yaw</p> <p>6 worked in that company but opened his own office, and we</p> <p>7 continued with him.</p> <p>8 Q. And these accountants were used by Jubilee</p> <p>9 after you stopped working with Wells Fargo?</p> <p>10 A. No, no, no. That's way before, way before</p> <p>11 Wells Fargo.</p> <p>12 Q. Okay. So it was Mr. -- I'm not sure.</p> <p>13 A. Mr. Apeten and later on Mr. Yaw were our</p> <p>14 initial, you know, accountants that worked for Jubilee</p> <p>15 up until -- up until when Wells Fargo have that contract</p> <p>16 that's in your exhibit, too. Once Wells Fargo took</p> <p>17 over, then have the contract with Mr. Dominic Apeten,</p> <p>18 CPA -- Dominic Amaugwu, CPA, also, when he took over</p> <p>19 from doing the Wells Fargo.</p> <p>20 Q. Okay. In regard to the accountants, who found</p> <p>21 these accountants, and who hired the accountants in</p> <p>22 Jubilee?</p> <p>23 A. If I recall, Mr. Apeten was quite a name in</p> <p>24 the community at that time that was doing, you know,</p> <p>25 accounting for many friends. I think we were referred</p>	<p>1 A. -- to deposit?</p> <p>2 We've always known all along.</p> <p>3 Q. Identify individuals who prepared, reviewed,</p> <p>4 signed or transmitted the Form 941 tax returns for</p> <p>5 Jubilee.</p> <p>6 A. From the inception?</p> <p>7 Q. During the period at issue, which is December</p> <p>8 2003 to March 2015.</p> <p>9 A. Because I do the payroll most of the time, I do</p> <p>10 print out the 941, the schedule and everything. And</p> <p>11 just I will look at it next to the IRS office on</p> <p>12 Gessner. I just walked over, and I would deposit it.</p> <p>13 Sometimes Michael did.</p> <p>14 Q. Is that also the same for the Form 941s?</p> <p>15 A. Yeah, that's what I'm saying, 941s, yeah.</p> <p>16 Q. Okay. So Michael and you mainly did that?</p> <p>17 A. Most of the time, yeah.</p> <p>18 Q. Could Angela and Nina have -- did they have the</p> <p>19 authority to sign them?</p> <p>20 A. Oh, yeah. All of us had the authority to sign</p> <p>21 it. Four-way signatures on the bank accounts and</p> <p>22 everything.</p> <p>23 Q. And did everyone have the authority to make tax</p> <p>24 deposits?</p> <p>25 A. Yes.</p>
<p>1 to him. It was a referral. But in the case of</p> <p>2 Mr. Amaugwu, also, you know, have experience doing</p> <p>3 Medicaid-related accounting. I also asked around and</p> <p>4 found him myself. That was Michael and Angela were</p> <p>5 still overseas at that time.</p> <p>6 Q. So were you able to hire Mr. Dominic without</p> <p>7 any of the other directors' input?</p> <p>8 A. No. I told them that the -- we needed somebody</p> <p>9 to do our cost report because it was central to doing</p> <p>10 business with DADS and that I have found somebody who is</p> <p>11 very competent who can do the payroll and also do the</p> <p>12 accounting. And he has good references from other</p> <p>13 business people, and that's what happened.</p> <p>14 Q. So the Umeorahs were aware that you were</p> <p>15 changing to this accountant?</p> <p>16 A. They were aware.</p> <p>17 Q. Although they were in Nigeria?</p> <p>18 A. Yeah.</p> <p>19 Q. And you are aware of the duty to deposit</p> <p>20 payroll taxes; correct?</p> <p>21 A. Yes.</p> <p>22 Q. How did you come to know about the payroll tax,</p> <p>23 the duty to deposit them?</p> <p>24 A. You mean our obligation --</p> <p>25 Q. Yes.</p>	<p>1 Q. Could anyone have gone in and gotten a check</p> <p>2 and written -- signed the check and paid the tax</p> <p>3 deposit?</p> <p>4 A. I don't understand.</p> <p>5 Q. Did everyone have the ability in regards to</p> <p>6 your checking account -- not everyone -- but the four</p> <p>7 directors to make a tax deposit -- to sign a check for</p> <p>8 taxes?</p> <p>9 A. Yeah, they had authority. They had authority</p> <p>10 to sign checks for the company, and that includes making</p> <p>11 deposits were myself, Michael, or any of us that's</p> <p>12 available. Whoever that is available, they would do it.</p> <p>13 But most of the time Michael and myself did.</p> <p>14 Q. Identify the individuals authorized to hire or</p> <p>15 fire employees of Jubilee during the period at issue.</p> <p>16 A. Okay. Depending. The -- during that period,</p> <p>17 for instance, Ms. Debbie Hovda, who was our service</p> <p>18 coordinator in Corpus Christi, a very experienced lady</p> <p>19 who worked for the local authority had -- they hire.</p> <p>20 They just hire the right people because they're</p> <p>21 managers. They're managing the company in</p> <p>22 Corpus Christi. So they made the hire and told us, you</p> <p>23 know, what they have done.</p> <p>24 Q. Did Mr. and Mrs. Umeorah hire -- were they</p> <p>25 authorized to hire and fire employees?</p>

			Page 93	Page 95
1	CHANGES AND SIGNATURE			
2	WITNESS NAME:	DATE OF DEPOSITION:		
3	CHRIS C. ULASI	MARCH 16, 2018		
4				
5	PAGE LINE	CHANGE	REASON	
6	_____			
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			Page 94	Page 96
1	I, CHRIS C. ULASI, have read the foregoing			
2	deposition and hereby affix my signature that same is			
3	true and correct, except as noted herein.			
4	_____			
5	CHRIS C. ULASI			
6	JOB NO. 355172			
7				
8	THE STATE OF _____)			
9	COUNTY OF _____)			
10	Before me, _____, on this day			
11	personally appeared CHRIS C. ULASI, known to me (or			
12	proved to me under oath or through			
13	_____ (description of identity card			
14	or other document) to be the person whose name is			
15	subscribed to the foregoing instrument and acknowledged			
16	to me that they executed the same for the purposes and			
17	consideration therein expressed.			
18	Given under my hand and seal of office this _____			
19	day of _____, _____.			
20				
21	_____			
22	NOTARY PUBLIC IN AND FOR			
23	THE STATE OF _____			
24	MY COMMISSION EXPIRES:			
25	_____			

1 IN THE UNITED STATES DISTRICT COURT
2 FOR THE SOUTHERN DISTRICT OF TEXAS
3 HOUSTON DIVISION

4 UNITED STATES OF AMERICA, *
5 *
6 *
7 Plaintiff, *
8 *
9 *
10 VS. * Case No. 4:17-cv-01164
11 *
12 CHRIS C. ULASI, MICHAEL *
13 UMEORAH, ANGELA UMEORAH *
14 NINA U. DENCHUKWU, and *
15 OCWEN LOAN SERVICING, LLC *
16 *
17 *
18 Defendants. *

19 REPORTER'S CERTIFICATION
20 ORAL DEPOSITION OF
21 CHRIS C. ULASI
22 MARCH 16, 2018

23 I, Debbie Boothe, Certified Shorthand Reporter
24 in and for the State of Texas, hereby certify to the
25 following:

26 That the witness, CHRIS C. ULASI, was duly
27 sworn by the officer and that the transcript of the oral
28 deposition is a true record of the testimony given by
29 the witness;

30 I further certify that pursuant to FRCP Rule
31 30(f)(1) that the signature of the deponent:

32 X was requested by the deponent or a party
33 before the completion of the deposition and returned
34 within 30 days from date of receipt of the transcript.
35 If returned, the attached Changes and Signature Page

Chris C. Ulasi

96

1 contains any changes and the reasons therefor;

2 _____ was not requested by the deponent or a
3 party before the completion of the deposition.

4 I further certify that I am neither attorney
5 nor counsel for, related to, nor employed by any of the
6 parties to the action in which this testimony was taken.

7 Further, I am not a relative or employee of any attorney
8 of record in this cause, nor am I financially or
9 otherwise interested in the outcome of the action.

10 Subscribed and sworn to on this the 27th
11 day of March, 2018.

12 
13

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